

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carol Kroskey  
DOCKET NO.: 06-29056.001-R-1  
PARCEL NO.: 13-15-217-031-0000

The parties of record before the Property Tax Appeal Board are Carol Meres Kroskey, the appellant; and the Cook County Board of Review.

The subject property consists of a 113-year-old, one and part two-story, two-unit apartment building of frame construction containing 1,875 square feet of living area and located in Jefferson Township, Cook County. The apartment property includes two bathrooms, a basement apartment and no garage.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered property characteristics for six suggested comparable properties located within the immediate area of the subject. These properties consist of one-story, two-story or one and part two-story apartment buildings of frame construction and range in age from 89 to 110 years. The comparables include one, two or three bathrooms and three have basements. One property has a basement apartment. The comparables contain one, two or three dwelling units. The appellant claims one comparable listed as a class 2-03 contains two dwelling units and is misclassified. Three comparables include one or two-car garages. The comparables contain between 1,440 and 1,828 square feet of living area and have improvement assessments ranging from \$21,828 to \$28,701 or from \$11.94 to \$19.93 per square foot of living area. In Addition, the appellant also argued assessment inequity as evidenced by the subject's triennial assessment increase of 69%, while local properties received a variety of increases well below the subject's percent of increase. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 7,684  
IMPR. \$28,932  
TOTAL: \$36,616

Subject only to the State multiplier as applicable.

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The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$28,932, or \$15.93 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of one and part two-story, two-unit apartment buildings of frame construction. The comparables range in age from 94 to 115 years and have full basements, three with apartments. They have two bathrooms and three have one or two two-car garages. The comparable properties range in size from 1,654 to 1,893 square feet of living area with improvement assessments ranging from \$29,483 to \$33,751 or from \$17.80 to \$17.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The PTAB finds both parties submitted a total of nine comparable properties with various degrees of similarity. All comparables but two are smaller buildings. The appellant's comparables are more local but one is of a different classification. These nine properties have improvement assessments ranging from \$11.94 to \$17.80 per square foot of living area. The subject's per square foot improvement assessment of \$15.93 is within this range of properties. With the exception of one comparable all have per square foot assessments higher than the subject. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

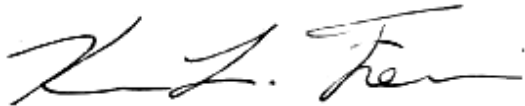
The appellant also argued that the subject was inequitably assessed based on the assertion that its percent of increase from the previous triennial was greater than that of comparable properties. The Board places little weight in this analysis. The mere fact that the subject's assessment changed by a different percent rate than other properties over a given period of time does not demonstrate unequal treatment in the assessment process. The evidence in this record indicates the subject's assessment is equitable.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.